

Assessing the Impact of E-Commerce, Accounting Information Systems, and Business Capital on Students' Entrepreneurial Interest

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ABSTRACT

As we approach the end of this decade, an increasing number of students are venturing into entrepreneurship, driven by the accessibility of information and advancements in technology. This study seeks to provide empirical evidence on the impact of E-Commerce, Accounting Information Systems, and Business Capital on the entrepreneurial interests of students. The research focuses specifically on accounting students at Udayana University, with a sample size of 41 participants selected through a saturated sampling method. Data were collected via a structured questionnaire, and the analysis was conducted using multiple linear regression techniques. The results of the study indicate that E-Commerce, Accounting Information Systems, and Business Capital significantly and positively influence students' interest in pursuing entrepreneurship.

Keywords: E-Commerce; Accounting Information Systems; Business Capital; Student Interest in Entrepreneurship.

Menilai Dampak E-Commerce, Sistem Informasi Akuntansi, dan Modal Usaha terhadap Minat Berwirausaha Mahasiswa

ABSTRAK

Menjelang akhir dekade ini, semakin banyak mahasiswa yang terjun ke dunia kewirausahaan, didorong oleh aksesibilitas informasi dan kemajuan teknologi. Penelitian ini berupaya memberikan bukti empiris tentang dampak E-Commerce, Sistem Informasi Akuntansi, dan Modal Usaha terhadap minat kewirausahaan mahasiswa. Penelitian ini difokuskan secara khusus pada mahasiswa akuntansi di Universitas Udayana, dengan jumlah sampel 41 partisipan yang dipilih melalui metode sampling jenuh. Data dikumpulkan melalui kuesioner terstruktur, dan analisis dilakukan dengan menggunakan teknik regresi linier berganda. Hasil penelitian menunjukkan bahwa E-Commerce, Sistem Informasi Akuntansi, dan Modal Usaha berpengaruh signifikan dan positif terhadap minat mahasiswa untuk menekuni kewirausahaan.

Kata Kunci: E-Commerce; Sistem Informasi Akuntansi; Modal Usaha; Minat Mahasiswa dalam Kewirausahaan.

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INTRODUCTION

Students, as agents of change, have a crucial role in driving positive social and environmental transformations, one of which is through entrepreneurship, which can create employment opportunities. As we approach the end of this decade, an increasing number of students are launching their own businesses, a trend supported by the easy access to information and advancements in technology. Research suggests that younger entrepreneurs tend to have a higher potential for success in their chosen ventures (Van Praag, 2003). According to 2023 data from BPS, Indonesia recorded 26.5 million people living in poverty, representing 9.36 percent of the total population, while unemployment stood at 7.85 million people, or 5.32 percent of the population. One effective approach to reducing unemployment is to prepare graduates who possess an entrepreneurial spirit, enabling them to create jobs for themselves and others, while also focusing on nurturing students with aspirations to become entrepreneurs (Nurabiah et al., 2021).

The topic of entrepreneurship has gained significant attention among students. Rahman (2019) reports that a notable number of students engage in entrepreneurial activities even during their busy college years. However, a preliminary survey conducted by the researchers revealed that relatively few students in the Undergraduate Accounting Study Program at Udayana University are involved in entrepreneurship. This observation is supported by data presented in Table 1, which details the number of student entrepreneurs within the program.

Table 1. Data on Entrepreneurial and Non-Entrepreneurial Students

No.	Force	Entrepreneurial Students	Students who are not entrepreneurs	Total
1.	2020	24	251	275
2.	2021	14	272	286
3.	2022	3	290	293

Source: Research Data, 2023

Table 1 reveals that the number of students engaged in entrepreneurship remains relatively low compared to those who are not, despite the faculty's efforts to provide entrepreneurship courses, practical training, and dedicated spaces for aspiring entrepreneurs through initiatives like Young Entrepreneurs (WIDA). Several factors contribute to this discrepancy, including students' limited understanding of how to effectively utilize E-Commerce features, their inadequate knowledge of incorporating accounting information systems into entrepreneurial activities, and challenges related to securing and managing initial capital for business ventures.

Entrepreneurship is defined by the ability to generate innovative ideas that create value for both businesses and society (Fisher et al., 2020). Over time, the field of entrepreneurship has evolved into a recognized scientific discipline, characterized by openness, inclusivity, and the integration of diverse perspectives from various academic and scientific disciplines (Audretsch & Moog, 2022). Entrepreneurship is inherently market-oriented, neutral, and focused on profit maximization, providing opportunities for all individuals to participate (Marlow, 2020). As one of the most dynamic economic phenomena, entrepreneurship plays a crucial role in driving economic growth (Sergi et al., 2019). Entrepreneurs are

individuals who demonstrate creativity in starting new businesses and possess the courage to navigate risks and uncertainties, with the goal of achieving profits and expanding their ventures by recognizing opportunities, leveraging available resources, and evaluating their potential (Al Anshory et al., 2022).

Entrepreneurs who fail to keep pace with competitors are at risk of jeopardizing their business's future and its potential for growth. To remain competitive, entrepreneurs must fully utilize available resources, including technology, with E-Commerce being a key tool. E-Commerce facilitates various business transactions such as purchasing, selling, and marketing of goods and services (Pramiswari & Dharmadiaksa, 2017). According to the Association of Indonesian Internet Service Providers (APJII), the number of internet users in Indonesia reached 215.63 million between 2022 and 2023. This underscores the E-Commerce industry's significant role as a revenue source and its potential to assist aspiring entrepreneurs in developing their businesses. As E-Commerce continues to advance, it has become a groundbreaking force in the business world, driving operational efficiency and productivity growth (Gajewska et al., 2020).

The relationship between E-Commerce and entrepreneurial activities can be understood through the lens of the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM). According to TPB, an individual's intention to perform a specific action is influenced by their attitude towards that action, as well as by their perception of societal expectations (Sari & Dewi, 2023). This theory suggests that a person engages in a particular behavior based on their beliefs about its ethical implications and the expectation of positive outcomes (Dewanti et al., 2020). E-Commerce, by providing convenience, influences an individual's behavior and can thus stimulate interest in entrepreneurial activities.

The Technology Acceptance Model (TAM), developed by Fred Davis in 1989, serves as a framework for analyzing and understanding the factors that affect the acceptance of computer technology. The success of a system's use depends largely on the user's intentions, which are shaped by the perceived usefulness and ease of use of the system (Devi & Suartana, 2014). TAM identifies two primary factors influencing the successful adoption of information systems: perceived usefulness and perceived ease of use. Additionally, TAM includes three other factors: behavioral intention to use, attitude towards use, and actual system usage (Suleman et al., 2019). The model posits that if a system is easy to use and beneficial, users are more likely to optimize its application. In the context of E-Commerce, these principles align with TAM, as E-Commerce offers significant convenience and benefits for entrepreneurial activities, particularly when entrepreneurs have a solid understanding of how E-Commerce functions.

Previous studies by Rahmania et al. (2022), Ibrahim (2022), Arimbawa & Widhiyani (2021), Wibowo et al. (2023), and Dewi & Widhiyani (2020) have shown that the E-Commerce variable positively impacts students' interest in making entrepreneurial decisions. These studies suggest that as students' knowledge of E-Commerce increases, so does their interest in entrepreneurship, as they believe that a better understanding of E-Commerce facilitates entrepreneurial activities. However, research by Nurabiah et al. (2021) and (Gultom et al., 2021) presents a contrary view, indicating that E-Commerce does not influence accounting

students' interest in entrepreneurship. Based on this discussion, the following hypothesis is proposed:

H₁: E-Commerce has a positive effect on students' interest in entrepreneurship.

In entrepreneurial activities, accounting data plays a critical role in facilitating transactions. Accounting Information Systems (AIS) are essential for entrepreneurs as they support the decision-making process. These systems, which are computer-based, consist of hardware and software designed to produce valuable information (Puspitasari & Juliarsa, 2017). One of the key functions of an AIS is to provide strategic tools to address challenges that may arise within an organizational or business structure (Al-Delawi & Ramo, 2020). AIS are designed to deliver information to management, and their relevance to entrepreneurial activities can also be explained using the Theory of Planned Behavior (TPB). AIS can influence behavior by simplifying data processing for financial reporting, thereby encouraging individuals to engage in entrepreneurial activities. The Technology Acceptance Model (TAM) further explains that the acceptance of information systems depends on their perceived benefits and ease of use. In this context, AIS aligns with TAM, as it offers significant advantages and convenience, particularly in managing transactions and financial reports for entrepreneurs who understand how these systems operate.

Research by Selvia et al. (2023), Wahyuni & Diana (2020), Wulandari et al. (2020), Hakim et al. (2020), and Nurlaila & Fitriyah (2021) supports the view that AIS positively impacts students' interest in making entrepreneurial decisions. Entrepreneurs who possess knowledge and understanding of AIS are more likely to successfully apply these systems in their businesses, thereby increasing their interest in entrepreneurship. Conversely, studies by Hidayah & Fitriyah (2023) and Wildani (2022) suggest that the use of accounting information does not influence students' interest in entrepreneurship. Based on these findings, the following hypothesis is proposed:

H₂: The Accounting Information System has a positive effect on students' interest in entrepreneurship.

In addition, capital is essential for entrepreneurs when starting a business or expanding an existing one. It plays a critical role in the production process, as insufficient funds can hinder the operational efficiency of entrepreneurial activities and negatively impact income generation. Students are more likely to pursue entrepreneurship if business capital is easily accessible, as it simplifies the process of starting a business (Nasution & Pristiyono, 2019). This concept aligns with the Theory of Planned Behavior (TPB), which posits that individual behavior is influenced by social, personal, and informational factors. Access to information about capital is crucial because it directly impacts an individual's ability to secure the necessary funds. When obtaining business capital is straightforward, individuals are more inclined to develop an interest in entrepreneurship. Conversely, a lack of capital can stifle the ability to realize entrepreneurial ideas.

Research by Syaharani & Mayangsari (2022), Tanusi & Action (2020), Lubis & Maha (2021), Wardani & Dewi (2021), and Sukarni & Sari (2020) has consistently shown that business capital positively influences students' interest in making entrepreneurial decisions. These findings suggest that when individuals perceive capital as easily obtainable, their interest in entrepreneurship increases. However,

studies by Nurlaila & Fitriyah (2021) and Meifa (2022) offer a contrasting view, indicating that capital does not influence students' interest in entrepreneurship. Based on these discussions, the following hypothesis is proposed:

H₃: Business Capital has a positive effect on students' interest in entrepreneurship.

RESEARCH METHODS

This research was conducted at the Faculty of Economics and Business (FEB) of Udayana University (Unud), selected due to its reputation as a prestigious state university, particularly its FEB, which boasts an A accreditation for the Bachelor of Accounting Study Program. The large student body within FEB's Accounting department provides a robust sample for research purposes. Given FEB Unud's focus on entrepreneurship, this study aligns well with its vision and mission. Conducting research at FEB Unud offers the opportunity to collect relevant and contextual data pertinent to the variables under investigation. The primary focus of this research is entrepreneurship, specifically how it is influenced by E-Commerce, Accounting Information Systems, and Business Capital.

E-Commerce encompasses the electronic networks of a business, including sales, marketing, service, delivery, customer payments, and product development processes, extending beyond mere online transactions (Wulandari et al., 2020). The indicators used to measure the E-Commerce variable are derived from the research by Nurabiah et al. (2021), which include ease of transactions, accessibility, investment potential, transaction security, and speed of service.

According to Al-Dalaien & Dalayeen (2018), Accounting Information Systems (AIS) are comprised of various business elements, components, and resources that work together to process, manage, and control data, thereby providing relevant information for decision-makers. The process of collecting, analyzing, and transforming data within an AIS serves as a critical foundation for decision-making. The indicators used to measure AIS variables are based on the research by Lovita & Susanty (2021), which include economy, usefulness, reliability, availability, and timeliness.

Business capital refers to the assets utilized to establish or operate a business. Typically, cash capital is employed to finance various business needs, including initial costs, obtaining permits, asset investments, and working capital (Sholihah & Fikri, 2020). Indicators for this variable, according to the research by Marfuah & Hartiyah (2019), include sources of capital, impact on income, and the smooth operation of the business.

Entrepreneurial interest is defined as the motivation, interest, and determination to work diligently or to have a strong resolve to run a business optimally in order to meet life's needs, without fear of potential risks (Fuâ & Eko, 2009). It reflects a person's desire to start and manage their own business with the expectation of economic benefits. The indicators used to measure student interest in entrepreneurship are taken from the research by Sihombing & Sulistyio (2021), which include support from the social environment, leadership qualities, future orientation, interest in becoming an entrepreneur, and the determination to start a business.

The population for this research consists of Bachelor of Accounting students at Udayana University from the Classes of 2020, 2021, and 2022 who are engaged

in entrepreneurial activities. These particular cohorts were chosen because they have completed coursework in both Accounting Information Systems and entrepreneurship. The total population in this study is 41 individuals. The sampling technique employed is saturated sampling, using data on Bachelor of Accounting students from Udayana University in the years 2020, 2021, and 2022 who have already established their own businesses.

The primary data for this research were collected through a questionnaire survey. The data collection method involved distributing the questionnaire online via Google Forms. Prior to distribution, it was necessary to validate the research instrument by conducting validity and reliability tests. An instrument is deemed valid if the Pearson correlation value for the total score exceeds 0.30 (Ghozali, 2016:51). Reliability testing assesses the consistency of an instrument by repeatedly using it to measure the same object; if the results are consistent, the instrument is considered reliable. This can be evaluated using the Cronbach's alpha technique, where a value exceeding 0.70 indicates that the instrument is reliable (Ghozali, 2016:51). Following this, classical assumption tests are performed, including normality, multicollinearity, and heteroscedasticity tests.

The data analysis technique employed in this research is multiple linear regression analysis. The model for the multiple linear regression equation is as follows (Sugiyono, 2019:305):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \dots \dots \dots (1)$$

Where:

- Y = Students Entrepreneurial Interest
- α = Constant
- β = Regression Coefficient
- X1 = E-Commerce
- X2 = Accounting Information System
- X3 = Business Capital
- ε = Standard error

RESULTS AND DISCUSSION

The descriptive statistical results of this research are presented in Table 2, which provides an overview of the 41 students included in the study.

Table 2. Descriptive Statistics Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
E-Commerce(X1)	41	15	20	17.80	1.847
Accounting Information System (X2)	41	10	20	17.61	2.084
Business Capital (X3)	41	10	20	17.46	2.248
Student Interest in Entrepreneurship (Y)	41	10	20	17.73	2.074
Valid N (listwise)	41				

Source: Research Data, 2024

Based on Table 2, the descriptive statistics reveal that the E-Commerce variable (X1) has a minimum value of 15, a maximum value of 20, a mean of 17.80, and a standard deviation of 1.847. The Accounting Information System variable

(X2) shows a minimum value of 10, a maximum value of 20, a mean of 17.61, and a standard deviation of 2.084. The Business Capital variable (X3) has a minimum value of 10, a maximum value of 20, a mean of 17.46, and a standard deviation of 2.248. Lastly, the Student Interest in Entrepreneurship variable (Y) has a minimum value of 10, a maximum value of 20, a mean of 17.73, and a standard deviation of 2.074.

Table 3. Normality Test Results

	<i>Unstandardized Residuals</i>
N	41
Kolmogorov-Smirnov Z	0.079
Asymp. Sig. (2-tailed)	0.200

Source: Research Data, 2024

The normality of the data was assessed using the Kolmogorov-Smirnov test. As presented in Table 3, the Asymp. Sig. (2-tailed) value was 0.200, which exceeds the threshold of 0.05. This result confirms that the data is normally distributed.

Table 4. Multicollinearity Test Results

<i>Model</i>	<i>Collinearity Statistics</i>	
	<i>Tolerance</i>	<i>VIF</i>
E-Commerce(X1)	0.930	1.076
Accounting Information System (X2)	0.602	1.660
Business Capital (X3)	0.622	1.608

Source: Research Data, 2024

Multicollinearity was assessed by examining the tolerance and VIF values. As shown in Table 4, all independent variables exhibit tolerance values greater than 0.1 and VIF values less than 10. These results indicate the absence of multicollinearity among the independent variables.

Table 5. Heteroscedasticity Test Results

<i>Variable</i>	<i>T</i>	<i>Sig.</i>
E-Commerce(X1)	1.432	0.161
Accounting Information System (X2)	-0.543	0.591
Business Capital (X3)	-1.427	0.162

Source: Research Data, 2024

Table 5 demonstrates that each independent variable has a significance value greater than 0.05, indicating the absence of heteroscedasticity. The multiple linear regression analysis was conducted to examine the impact of the E-Commerce variable (X1), the Accounting Information System variable (X2), and Business Capital (X3) on Student Interest in Entrepreneurship (Y). The results, derived using SPSS version 26 for Windows, are presented in Table 6. The regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \dots \dots \dots (1)$$

Table 6. Multiple Linear Regression Results

Variable	Regression Coefficients		Q	Sig
	B	Std. Error		
(Constant)	-3.941	2.981	-1.322	0.194
E-Commerce(X1)	0.492	0.117	0.438	0.000
Accounting Information System (X2)	0.360	0.129	0.362	0.008
Business Capital (X3)	0.377	0.118	0.409	0.003
F Statistics	:20.457			
Sig F	:0.000			
Adjusted R2	:0.593			

Source: Research Data, 2024

Table 6 reveals that the significance value for the F-test is 0.000, which is below the 0.05 threshold, indicating that the regression model is appropriate for this study. The coefficient of determination, represented by the Adjusted R² value, is 0.593. This suggests that 59.3 percent of the variation in students' interest in entrepreneurship can be explained by the E-Commerce, Accounting Information System, and Venture Capital variables, while the remaining 40.7 percent is attributable to other factors not examined in this study.

The regression analysis shows that the coefficient for the E-Commerce variable (X1) is 0.492, with a significance value of 0.000, which is less than 0.05. Consequently, the null hypothesis (H₀) is rejected, and the alternative hypothesis (H₁) is accepted, indicating that the E-Commerce variable has a positive influence on students' interest in entrepreneurship. The regression coefficient β_1 of 0.492 implies that increased knowledge of E-Commerce correlates with a greater likelihood of students making entrepreneurial decisions. This is because students perceive E-Commerce as a tool that simplifies entrepreneurial activities, reducing communication costs between consumers and business owners, and offering faster and more cost-effective solutions. The study also highlights the widespread adoption of E-Commerce in entrepreneurial ventures.

These findings align with the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM), which suggest that an individual's belief in the usefulness of a particular technology enhances their engagement in entrepreneurial activities. E-Commerce is relevant to TAM as it offers significant benefits and convenience to entrepreneurs.

The results of this study are consistent with previous research conducted by Rahmania et al. (2022), Ibrahim (2022), Arimbawa & Widhiyani (2021), Wibowo et al. (2023), and Dewi & Widhiyani (2020), all of which indicate that the E-Commerce variable positively impacts students' entrepreneurial decision-making.

The coefficient for the Accounting Information System variable (X2) is 0.360, with a significance value of 0.008, which is also below the 0.05 threshold. As a result, the null hypothesis (H₀) is rejected, and the alternative hypothesis (H₂) is accepted, confirming that the Accounting Information System variable positively influences students' interest in entrepreneurship. The regression coefficient β_2 of 0.360 indicates that a greater understanding and use of Accounting Information Systems are associated with an increased interest in entrepreneurial decision-

making among students. This suggests that students' familiarity with Accounting Information Systems facilitates entrepreneurial activities, particularly in financial management. The findings further demonstrate that as students' understanding of Accounting Information Systems deepens, their intention to pursue entrepreneurship strengthens.

This research supports the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM), demonstrating that the use of accounting information systems can influence behavior by simplifying data processing for financial reporting. This convenience fosters individuals' interest in entrepreneurial activities. Additionally, specialized information systems enhance user participation, reinforcing their belief in the value of using accounting information systems to develop entrepreneurial ventures by experiencing the advantages these systems offer.

The findings of this study are consistent with previous research by Selvia et al. (2023), Wahyuni & Diana (2020), Wulandari et al. (2020), Hakim et al. (2020), and Nurlaila & Fitriyah (2021), which all indicate that accounting information systems positively impact students' interest in making entrepreneurial decisions.

The coefficient for the Venture Capital variable (X_3) is 0.377, with a significance value of 0.003, which is less than 0.05. This result leads to the rejection of the null hypothesis (H_0) and acceptance of the alternative hypothesis (H_3), confirming that the Business Capital variable positively influences students' interest in entrepreneurship. The regression coefficient β_3 of 0.377 suggests that increased availability of capital correlates with a heightened interest in entrepreneurial decision-making among students. To initiate business activities, a certain amount of business capital is required. Therefore, before students decide to start a business, they need sufficient capital to finance their business needs.

This research further strengthens the TPB, which posits that individual behavior is influenced by social, personal, and informational factors. Access to capital is a critical piece of information needed to secure funding, which in turn increases an individual's interest in entrepreneurship by making it easier to start a business.

The results of this study align with the findings of Syaharani & Mayangsari (2022), Tanusi & Action (2020), Lubis & Maha (2021), Wardani & Dewi (2021), and Sukarni & Sari (2020), all of which reveal a positive influence of business capital on students' interest in entrepreneurship.

CONCLUSION

Based on the discussion and data analysis, several conclusions can be drawn. The use of E-Commerce, Accounting Information Systems, and Business Capital positively influences students' interest in entrepreneurship. An increased understanding and use of E-Commerce and Accounting Information Systems enhances students' entrepreneurial interest by offering significant benefits and convenience for engaging in entrepreneurial activities. Additionally, the availability of Business Capital is crucial for initiating entrepreneurial ventures. These findings are supported by the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM).

A limitation of this research is its focus on only three variables to assess students' interest in entrepreneurship, despite the presence of other factors that may also play a role. Future research could benefit from incorporating additional variables, extending the research period, and expanding the geographical scope to achieve more comprehensive results.

For students who are already engaged in entrepreneurship, it is recommended that they deepen their understanding and use of E-Commerce and Accounting Information Systems to fully leverage these technologies and better prepare their Business Capital, thereby enhancing the efficiency and effectiveness of their entrepreneurial activities. For those who have yet to embark on entrepreneurship, it is crucial to first study and comprehend E-Commerce and Accounting Information Systems, as well as to secure sufficient initial business capital, before beginning their entrepreneurial journey.

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